

The Patient Protection and Affordable Care Act contains numerous tax provisions, including a tax on indoor tanning services.

The act imposes a 10% tax on amounts paid for indoor tanning services. Similar to a sales tax, the person who performs the tanning service collects the tax from the purchaser when payment for the tanning services is made. If the person receiving the indoor tanning service does not pay the tax, then the person performing the procedure pays the tax. The person collecting the tax remits payment of the tax quarterly, on Form 720. **This provision applies to services performed on or after July 1, 2010.**

[New FAQs](#) posted on IRS.gov provide detailed examples of how to calculate and remit the tax. Also refer to the [YouTube clip](#), [news release](#) and [regulations](#) recently published in the Federal Register for more information.

**Taxpayer inquiries can be directed to the IRS Excise contact toll free number at (866) 699-4096 (8 AM to 6 PM EST).** It is recommended that the toll free number be included with any information that is disseminated.

Indoor Tanning Tax Center web page:

<http://www.irs.gov/businesses/small/industries/article/0,,id=238461,00.html>